

APPENDIX Q

STANDING OPERATING PROCEDURE (SOP)
ACCRUALSA. Purpose

This SOP designates responsibilities and prescribes policies, procedures and controls for processing accruals.

B. Responsibilities

The Finance and Accounting Officer and Operation Location (OPLOC) Directors will:

1. Ensure all costs are accrued and recognized in the proper accounting period.
2. Develop accurate estimates of costs where services are received before the billing.
3. Ensure procedures are in place to record the receipt of services/supplies/equipment in the accounting records.
4. Record accrued expenditures obligations for civilian pay and travel obligations in accordance with Chapter 8 and Appendix D. Also, simultaneously adjust the accrual and obligation when necessary.
5. Record accrued expenditures denoting physical delivery, or constructive receipt of goods or other tangible property, upon delivery or receipt of the goods. Receiving reports are the most common documents you will use to record accrued expenditures; however, you may use other documents that prove work was performed, services rendered, or material received, in the same manner.
6. The installation will transfer receiving reports by electronic files to the OPLOC if possible. The OPLOC will receive and process the electronic file by either keying into Computerized Accounts Payable System (CAPS and CAPS-W) or through another automated interface. The installation will provide invoices used as receiving reports for progress payments, or other allowable documents, by the same method.
7. Process CAPS and CAPS-W jobs (or other automated interface) to create the obligation and accrual files.
8. Review receiving reports to ensure they are correct and complete. If you discover a discrepancy, promptly notify the originator and resolve. You should receive the

receiving report within 5 working days after receipt of the goods or services. As a minimum, the receiving report must include:

- (a) The contract number or purchase order number.
- (b) An adequate description of supplies delivered or services performed, including the applicable contract line number, to ensure identification to contractual requirements.
- (c) Quantities of supplies or services received or performed.
- (d) Date supplies were delivered or services performed.
- (e) Date supplies or services were accepted by the designated U.S. Government official.
- (f) Signature, printed name, title, mailing address and telephone number of the U.S. Government official responsible for receipt and/or acceptance.

9. Enter the required CAPS and CAPS-W (or other automated system) data. Use the correct special ID codes.

10. Review exception reports daily for abnormal accrual balances (disbursements greater than accruals). When you find an abnormal condition, process the proper accrual adjustment and follow-up with the serviced activity.